

Table A-2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
	Arrangement of Passenger Transportation			
472	Arrangement of passenger transportation	2.7	2.9	2.3
4724	Travel agencies	3.8	3.7	3.2
4725	Tour operators	9.4	8.2	3.7
	Hotels, Rooming Houses, Camps, and Other Lodging Places			
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	2.6	2.5	1.2
701	Hotels and motels	2.7	2.6	1.2
703	Camps and recreational vehicle parks	7.2	6.2	4.0

Table A-2.2. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
703, 704	Camps and membership lodging	4.5	3.6	2.5	4.5	3.9	2.4
703	Camps and recreational vehicle parks . .	5.3	5.3	2.3	5.2	5.6	2.5
704	Organization hotels and lodging houses, on membership basis	8.6	5.0	3.6	8.4	5.4	3.8